

Form GT-9-B **Gasoline Refund Application**

Gasoline Excise, MGL Ch. 64A

(for transactions occurring on or after July 31, 2013)

Massachusetts **Department of** Revenue

Rev. 7/13

Claim must be filed within two years of the date of purchase. Attach original sales receipts. Application must be filled out in its entirety. Mail to: Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204.						
Name of applicant Address	FID or Social Security number	Telephone number				
	City/town	State	Zip			

Note: All International Fuel Tax Agreement (IFTA) motor carrier licensees are required to remit copies of their quarterly IFTA reports for the periods listed below with this application.

Tax Refund Computation. First in/first out basis **must** be used. Fuel should be entered as whole gallons.

	a. Jan.–Mar.	b. Apr.–June	c. JulSep.	d. OctDec.
1. Gallons of gasoline on hand at beginning of each period				
2. Gasoline purchased each period				
3. Add lines 1 and 2				
4. Gasoline on hand at close of business of each period				
5. Subtract line 4 from line 3 5				
6. Gasoline used for the propulsion of vehicles registered for highway use 6				
7. Gasoline sold				
8. Gasoline unaccounted for				
9. Gasoline used on which a refund is claimed				
10. Tax rate per gallon	\$.24	\$.24	\$.24	\$.24
11. Amount of excise refund. Multiply line 9 by line 10	\$	\$	\$	\$
Adjustment for use tax				
12. Cost of gasoline reported in line 9	\$	\$	\$	\$
13. Enter amounts from line 11				
14. Amount subject to use tax. Subtract line 13 from line 12				
15. Use tax. Multiply line 14 by .0625 (6.25%)				
16. Amount to be refunded each period. Subtract line 15 from line 11 16	\$	\$	\$	\$
17. Total amount to be refunded. Add line 16, col's. a, b, c and d			17	\$

Supplier's name, address, and date of purchase must be on each sales receipt. Sales receipts will be returned if a written request accompanies the application. Application subject to audit. Complete records must be kept three years for verification by a representative of the Commissioner. If there is any evidence of erasures or changes in either dates or amounts shown on sales receipts, application will be disallowed in its entirety. Answer all questions on reverse or application will be disallowed. Claims based on estimates are not acceptable.

The undersigned applicant states under the penalties of perjury that all information contained in this application is true, correct and complete and that the undersigned has complied with all laws of the Commonwealth relating to taxes

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Signature of applicant or person authorized to sign	Date			

From whom was gasoline purchase	d?	
	// last/	
Do you have storage facilities for ga	asoline? Yes No. If "Yes," storage capacity: gallons.	
Non-taxable purpose for which gaso	oline was used:	
Type of business:		
Do you apply for any other motor fu	el refund(s)?	
Do you owe any Massachusetts sta	ite taxes? ☐ Yes ☐ No.	
Number of motor vehicles and piece	es of equipment owned or operated , including automobiles, trucks, graders,	loaders and tractors:
Registered:	Unregistered:	
List all unregistered vehicles and	aguinment helow:	
Quantity	Type of vehicle or equipment	Gallons used
	Total gallon:	s s